NEIGHBORHOOD ASSISTANCE PROGRAM TAX SEASON 2014 WEBINAR

Hosted by Evan R. Shearin, Community Programs Analyst October 17, 2014

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IHCDA SUMMARY:

The Indiana Housing and Community Development Authority

OUR VISION FOR INDIANA

An Indiana with a sustainable quality of life for all Hoosiers in the community of their choice.

OUR MISSION

To provide housing opportunities, promote self-sufficiency, and strengthen communities.



NAP SUMMARY

The Neighborhood Assistance Program is a program of the State of Indiana that provides \$2.5 million tax credits annually to non-profit organizations for sale as a fundraising and capacity building tool.

NAP is created by Indiana Code 6-1.3-9.

NAP credits are worth 50% of the value of a contribution, and are deducted from a donor's tax liability.

NAP is administered by the Indiana Housing and Community Development Authority.



LEARNING OBJECTIVES:

This webinar will cover the following topics:

- The NAP Process
 - Why reporting is so important
- How to apply for an IHCDA Online account
- How to file reports on IHCDA Online
- How to claim NAP credits on your tax return (for donors)





Non-Profit Organization



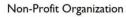


Indiana Department of Revenue











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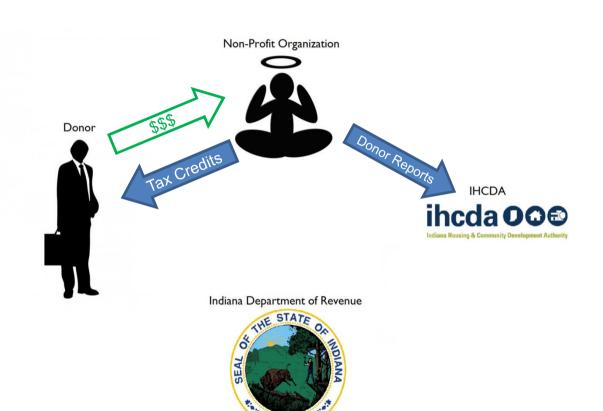




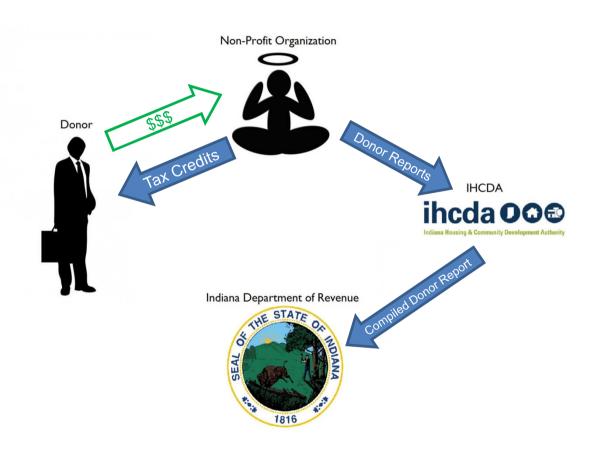




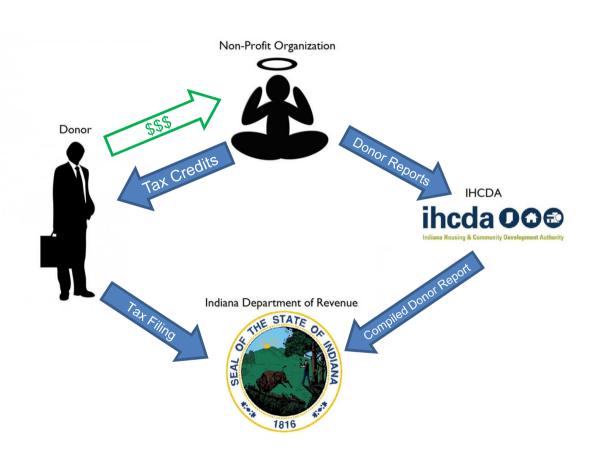




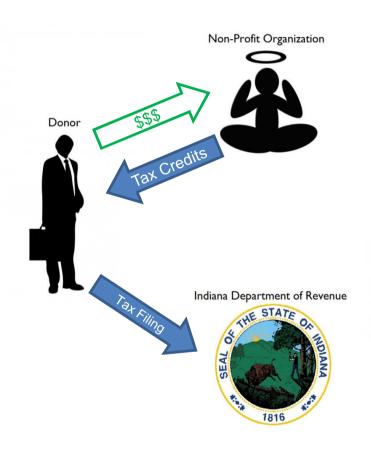






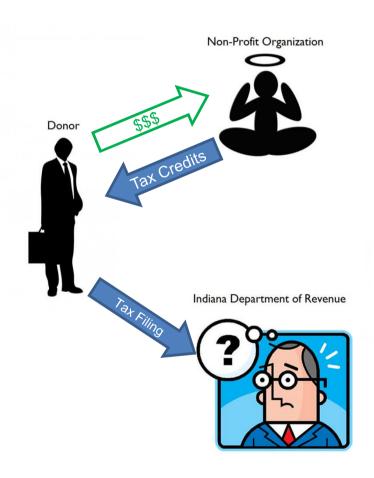






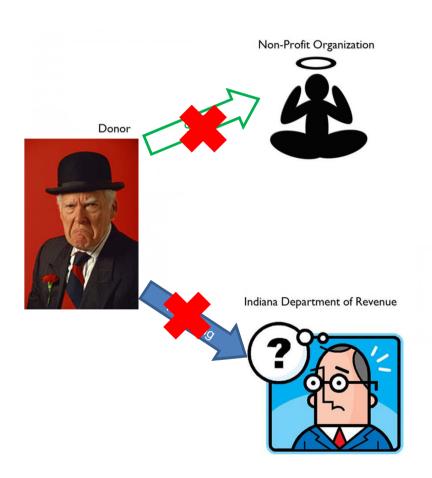












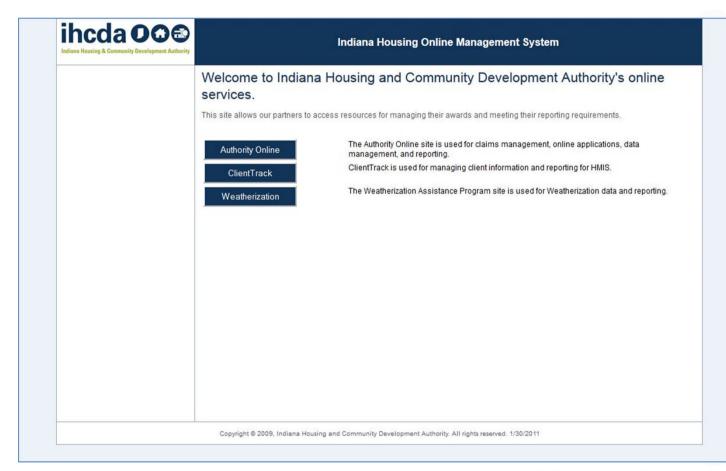




Donor Reports Quick Facts

- Two donor reports are required per year
 - Donor Report One: Mid-Year Report (due January 9)
 - Donor Report Two: End-of-Year Report (due June 5)*
 *The End of year report is not required if 100% of your credits are sold and reported on the Mid-Year Report
- The report requires the following information*:
 - Donor Name
 - Donor Tax ID
 - Donor Address
 - Date of donation
 - Value of donation
 - *All of this information is collected on the NC-10 form
- Reports must be entered by the due date on www.IHCDAOnline.com

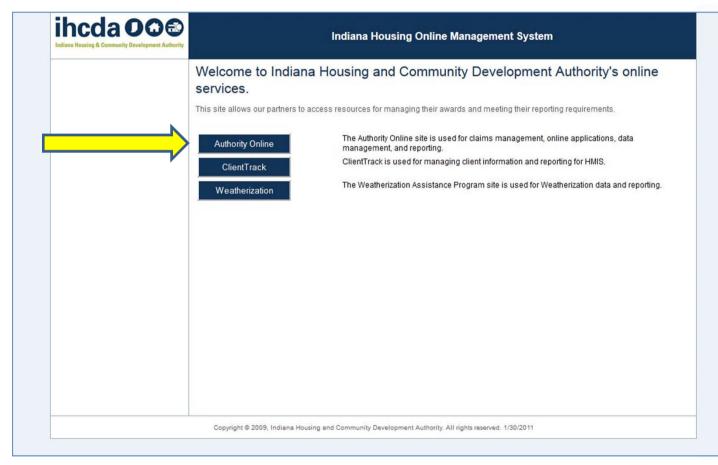






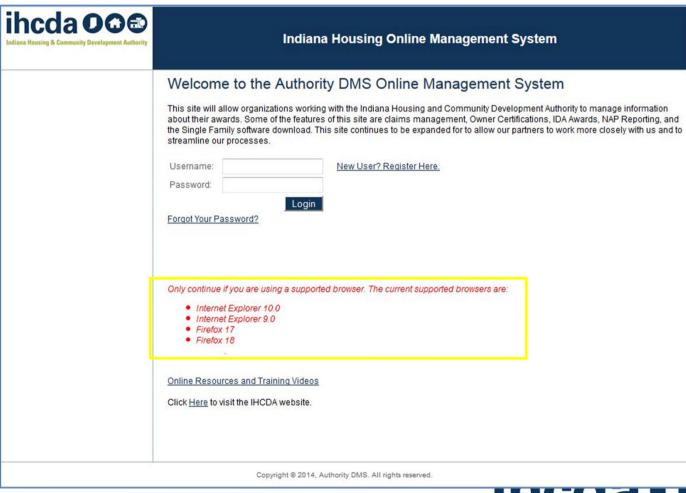


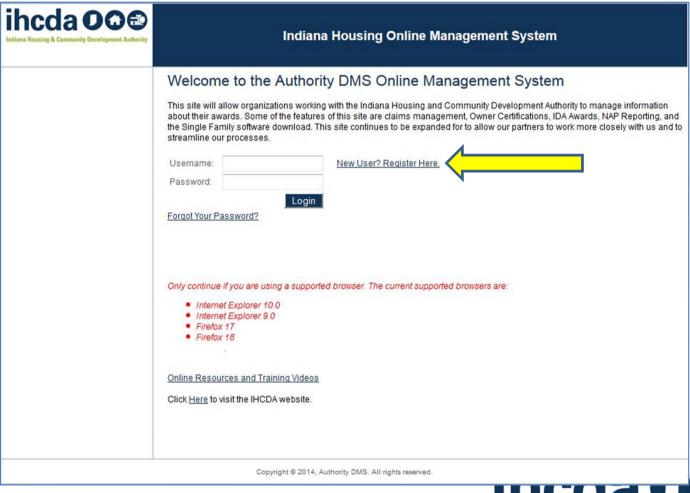






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	Welcome to the Authority DMS Online Management System This site will allow organizations working with the Indiana Housing and Community Development Authority to manage informabout their awards. Some of the features of this site are claims management, Owner Certifications, IDA Awards, NAP Repo	
	the Single Family software download. This site continues to be expanded for to allow our partners to work more closely with streamline our processes.	
	Username: New User? Register Here.	
	Password:	
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	Only continue if you are using a supported browser. The current supported browsers are:	
	Internet Explorer 10.0 Internet Explorer 9.0	
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	Online Resources and Training Videos	
	Click <u>Here</u> to visit the IHCDA website.	
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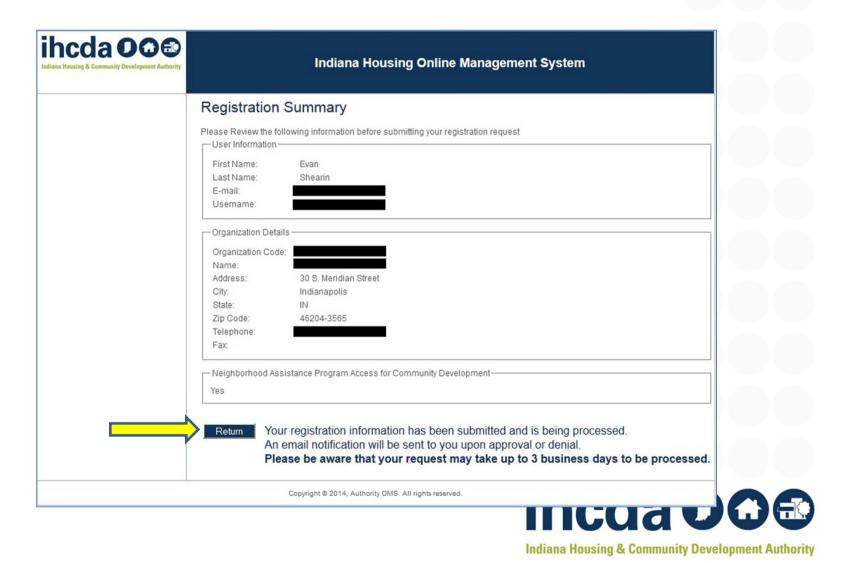
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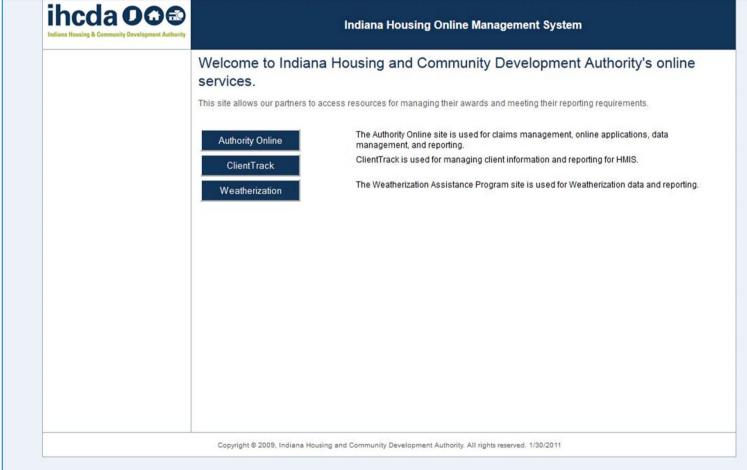
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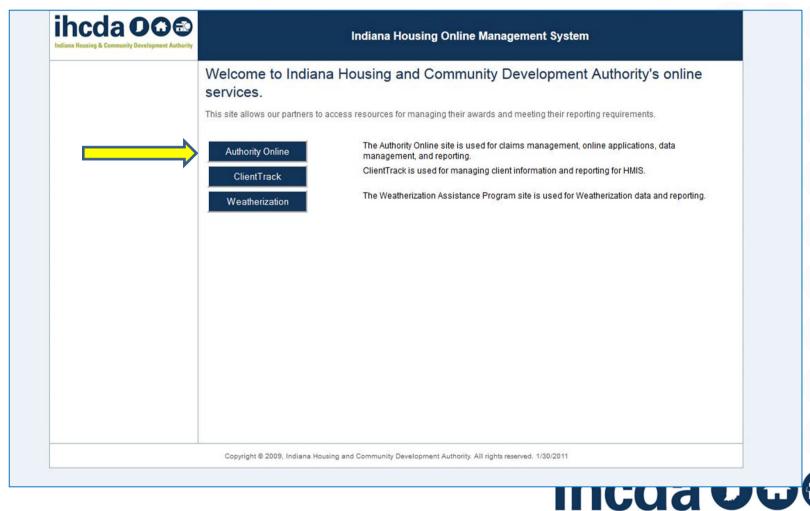
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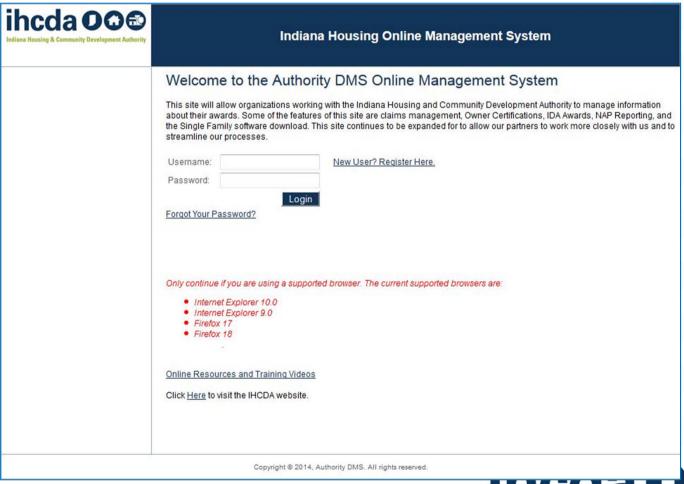
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	Zip Code: 46204-3565 Telephone: Fax:
	- Neighborhood Assistance Program Access for Community Development
	Your registration information has been submitted and is being processed. An email notification will be sent to you upon approval or denial. Please be aware that your request may take up to 3 business days to be processed.
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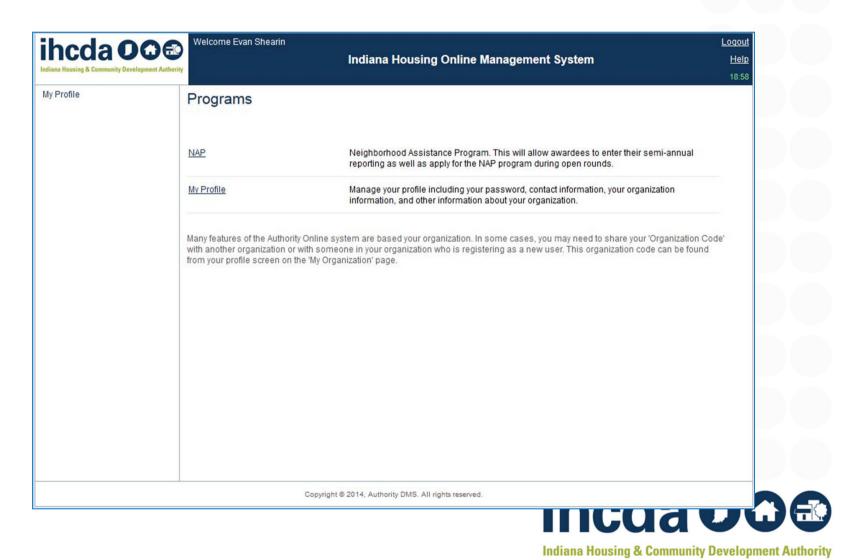




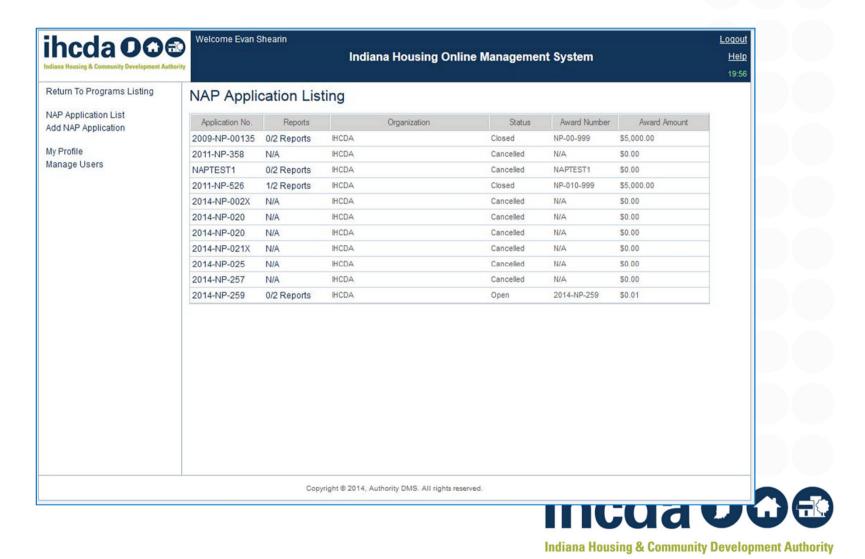


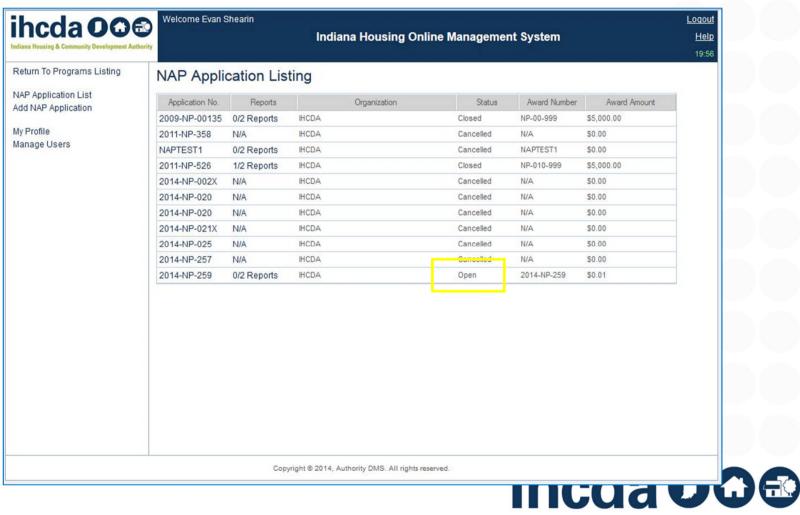


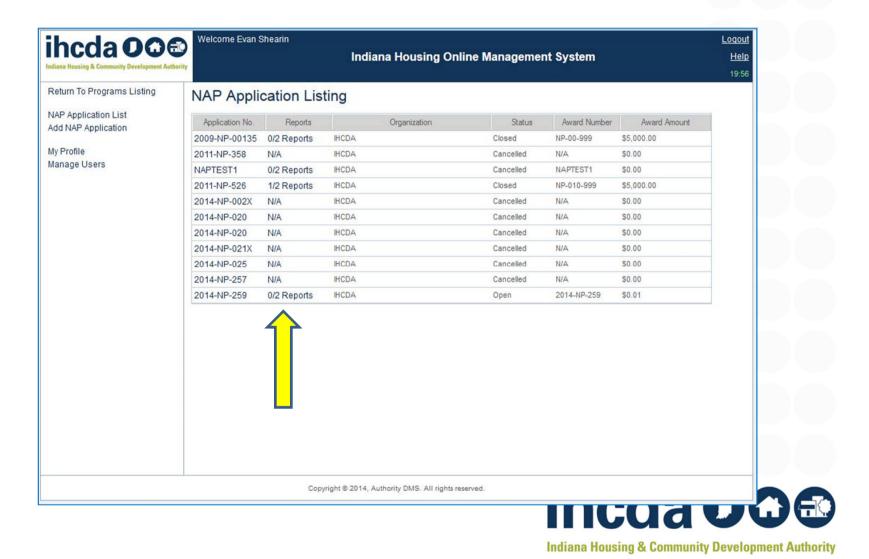
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	Welcome to the Authority DMS Online Management System This site will allow organizations working with the Indiana Housing and Community Development Authority to manage information about their awards. Some of the features of this site are claims management, Owner Certifications, IDA Awards, NAP Reporting, and the Single Family software download. This site continues to be expanded for to allow our partners to work more closely with us and to streamline our processes. Username: New User? Register Here.				
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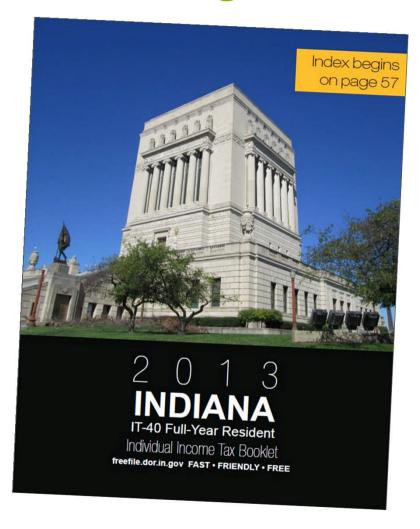
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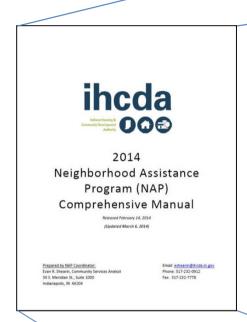
2014 Neighborhood Assistance Program (NAP) Comprehensive Manual

Released February 14, 2014

Prepared by NAP Coordinator: Evan R. Shearin, Community Services Analyst 30 S. Meridian St., Suite 1000 Indianapolis, IN 46204

Email: eshearin@ihcda.in.gov Phone: 317-232-0912 Fax: 317-232-7778







Appendix D: Individual Tax Filing Guide

This guide will help NAP Participant Organizations to advise donors on how to claim NAP tax credits on their Indiana Individual Tax Return.

To claim your NAP Tax Credits you will need:

- Form IT-40
- Schedule 6: Offset Credits form

Both forms are available here: http://www.in.gov/dor/index.htm (.pdf format)

- Complete form IT-40 up to line 13.
- Refer to Schedule 6:
 Offset Credits.
- Enter your name and Social Security number in the appropriate spaces on the Schedule 6 form.





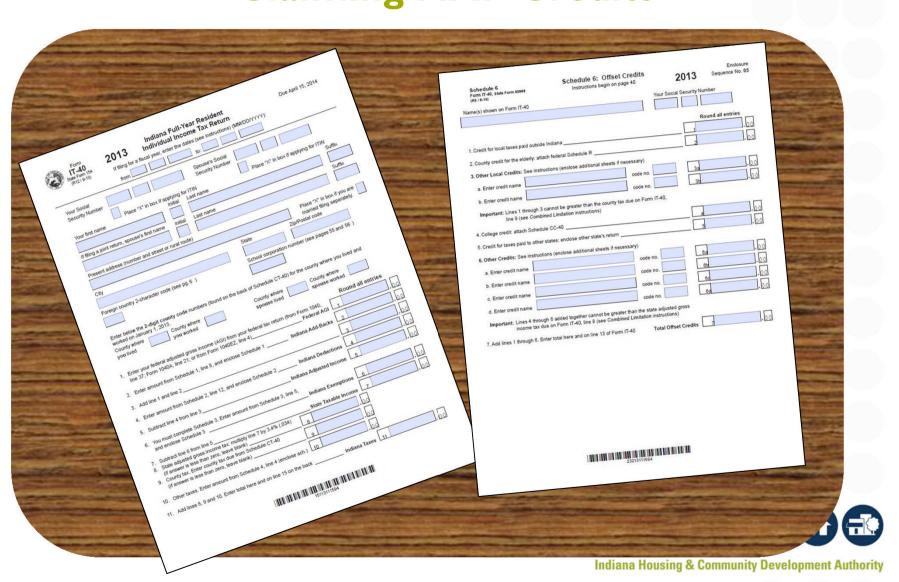


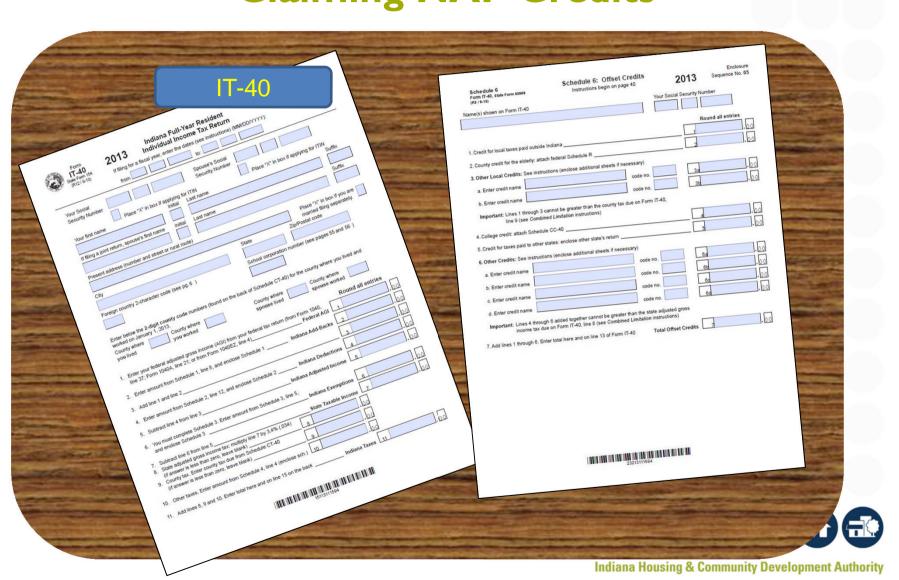
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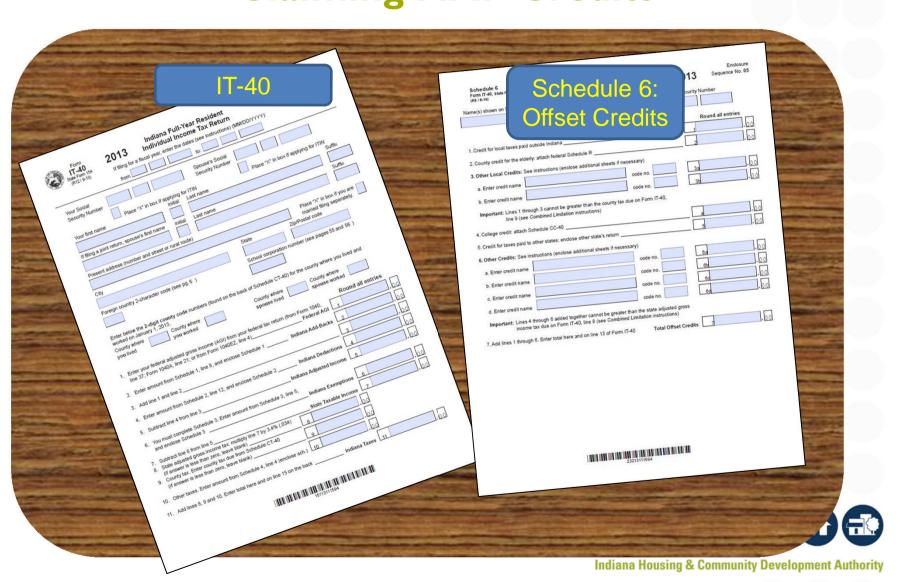
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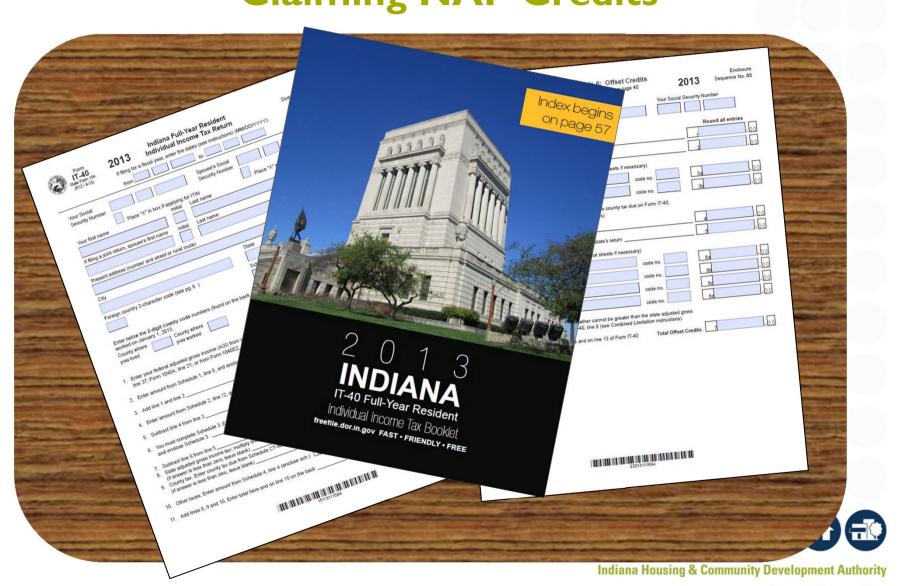












IT-40 State Form 154 (R12 / 9-13)	Individ	a Full-Year Resident al Income Tax Return er the dates (see instructions) (MM/DD 2014 to: 12 31 200		
Your Social Security Number 123 45 Place "X" in box Your first name	6789	Spouse's Social Security Number	45 6789 "X" in box if applying for ITIN Suffix	
John	Q	Taxpayer	•	
If filing a joint return, spouse's first name	Initial	Last name	Suffix	
Jane	P	Taxpayer-Citizen		
Present address (number and street or ru	ral route)		11	
123 I	ndiana	Lane	Place "X" in box if you are married filing separately.	
City		State	Zip/Postal code	
Indianapolis	3	IN	46204	
Foreign country 2-character code (see pg.	.6)	School corporation num	mber (see pages 55 and 56)	
Enter below the 2 digit county code num	bers (foun	on the back of Schedule CT-40) for the	county where you lived and	



		Enter credits from Schedule 5, line 9 (enclose schedule)			
		Enter credits from Schedule 5, line 9 (enclose schedule)			
	13.		12]		
		Enter offset credits from Schedule 6, line 7 (enclose schedule)	13 .00		
	14.	Add lines 12 and 13	Indiana Credits	14	.00
	15.	Enter amount from line 11	Indiana Taxes	15	.00
	16.	If line 14 is equal to or more than line 15, subtract line 15 from lin	ne 14 (if smaller, skip to line 23)	16	.00
	17.	Amount from line 16 to be donated to the Indiana Nongame Wild	flife Fund	17	.00
-	18.	Subtract line 17 from line 16	Overpayment	18	.00
	19.	Amount from line 18 to be applied to your 2014 estimated tax ac	count (see instructions on page 10).		
		Enter your county code county tax to be applied _\$	a .00		
		Spouse's county code county tax to be applied _\$	b .00		
		Indiana adjusted gross income tax to be applied\$	c .00		
		Total to be applied to your estimated tax account (a + b + c; can	not be more than line 18)	19d	.00
	20.	Penalty for underpayment of estimated tax from Schedule IT-22	10 or IT-2210A (enclose sch.) _	20	.00
	21.	Refund: Line 18 minus lines 19d and 20. Note: If less than zero	, see line 23 Your Refund	21	.00

(Carlo	Form Indiana Full-Year Resident	
19		
1	2. Enter credits from Schedule 5, line 9 (enclose schedule) 12	.00
1	Enter offset credits from Schedule 6, line 7 (enclose schedule)	.00
	4. Add lines 12 and 13 Indiana Cr	edite 14
1	4. Add lines 12 and 13 Indiana Cr	edits [14]
1	5. Enter amount from line 11 Indiana T	axes 15 .00
1	6. If line 14 is equal to or more than line 15, subtract line 15 from line 14 (if smaller, skip to line	e 23) 16 .00
	erformingen for the self-reserving Control of States and the self-reserving territoring the self-reserving territoring the self-reserving territoring the self-reserving territoring terri	
1	7. Amount from line 16 to be donated to the Indiana Nongame Wildlife Fund	.00
1	8. Subtract line 17 from line 16 Overpays	ment 18 .00
4	Amount from line 18 to be applied to your 2014 estimated tax account (see instructions on pa	10)
1	9. Amount from line 10 to be applied to your 2014 estimated tax account (see instructions on pa	ge 10).
	Enter your county code county tax to be applied_\$ a	.00
	Spouse's county code county tax to be applied_\$ b	.00
	The state of the s	.00
	Indiana adjusted gross income tax to be applied\$\$.00
	Total to be applied to your estimated tax account (a + b + c; cannot be more than line 18)_	19d .00
2	Penalty for underpayment of estimated tax from Schedule IT-2210 or IT-2210A (enclose sci	h.) 20 .00
	b. Penalty for underpayment of estimated tax from Schedule 11-22 to of 11-22 to A (enclose sc	
2	 Refund: Line 18 minus lines 19d and 20. Note: If less than zero, see line 23 Your Re 	efund 21 .00
2	2. Direct Deposit (see page 12)	

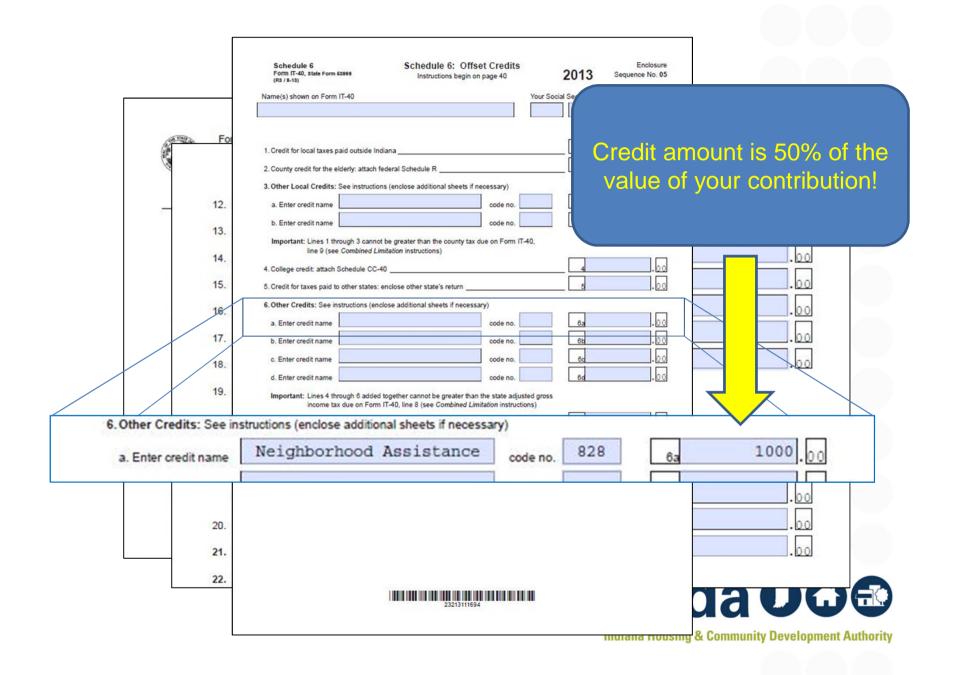
		Schedule 6 Schedule 6: Offset Credits Enclosure Form (T-40, state Form 63888 Instructions begin on page 40 Sequence No. 05	
	8	Name(s) shown on Form IT-40 Your Social Security Number	
E CONTROL OF THE PARTY OF THE P	For	1. Credit for local taxes paid outside Indiana	4
13		2. County credit for the elderly: attach federal Schedule R	
		3. Other Local Credits: See instructions (enclose additional sheets if necessary)	
	12.	a. Enter credit name code no. 3a .00	
7.0	40	b. Enter credit name code no. 3b .00	
	13.	Important: Lines 1 through 3 cannot be greater than the county tax due on Form IT-40,	
	14.	line 9 (see Combined Limitation instructions)	
	45	4. College credit attach Schedule CC-40	
	15.	5. Credit for taxes paid to other states: enclose other state's return5 .00	
	16.	6. Other Credits: See instructions (enclose additional sheets if necessary)	
	477	a. Enter credit name code no. 6a 00	
	17.	b. Enter credit name code no. 6b .00	
	18.	c. Enter credit name code no. 8d .00	
	40	d. Enter credit name code no. 6d . 00	
	19.	Important: Lines 4 through 6 added together cannot be greater than the state adjusted gross income tax due on Form IT-40, line 8 (see Combined Limitation instructions)	
		7. Add lines 1 through 6. Enter total here and on line 13 of Form IT-40 Total Offset Credits 7	
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		Schedule 6: Offset Credits Enclosure Form Tr-40, State Form 63899 (R3 /8-13) Instructions begin on page 40 2013 Sequence No. 05	
		Name(s) shown on Form IT-40 Your Social Security Number	
Series .	For	Round all entries	
		1. Credit for local taxes paid outside Indiana1 .0.0 2. County credit for the elderly: attach federal Schedule R2 .0.0	
		3. Other Local Credits: See instructions (enclose additional sheets if necessary)	
	12.	a. Enter credit name code no. 3a .00	
7.0	13.	b. Enter credit name code no. 3b	
	10.	Important: Lines 1 through 3 cannot be greater than the county tax due on Form IT-40, line 9 (see Combined Limitation instructions)	
	14.	4. College credit attach Schedule CC-40	-00
	15.	5. Credit for taxes paid to other states: enclose other state's return	.00
	16.	6. Other Credits: See instructions (enclose additional sheets if necessary)	.00
	10.	a. Enter credit name code no. 6a .00	
	17.	b. Enter credit name code no. 6b 0.0	
	18.	c. Enter credit name code no. 6c .00	.00
	40	d. Enter credit name code no. 6d 0 0	
	19.	Important: Lines 4 through 6 added together cannot be greater than the state adjusted gross income tax due on Form IT-40, line 8 (see Combined Limitation instructions)	
		7. Add lines 1 through 6. Enter total here and on line 13 of Form IT-40 Total Offset Credits 7	
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		Schedule 6 Schedule 6: Offset Credits Form IT-40, state Form 63899 Instructions begin on page 40 2013 Sequence No. 05 Name(s) shown on Form IT-40 Your Social Security Number	
Other Credits	For 12.	1. Credit for local taxes paid outside Indiana	
	13.	b. Enter credit name code no. 3b 0.0 Important: Lines 1 through 3 cannot be greater than the county tax due on Form IT-40, line 9 (see Combined Limitation instructions)	.00
	15.	4. College credit: attach Schedule CC-40 4 .00 5. Credit for taxes paid to other states: enclose other state's return 5 .00	.00
	16.	6. Other Credits: See instructions (enclose additional sheets if necessary) a. Enter credit name code no. 6a . 00	.00
	17.	b. Enter credit name code no. 6b .00 c. Enter credit name code no. 6c .00	.00
	19.	d. Enter credit name code no. 6d .00 Important: Lines 4 through 6 added together cannot be greater than the state adjusted gross income tax due on Form IT-40, line 8 (see Combined Limitation instructions) 7. Add lines 1 through 6. Enter total here and on line 13 of Form IT-40 Total Offset Credits 7	1.00
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		Schedule 6 Schedule 6: Offset Credits Enclosure Form (T-40, state Form 63888 Instructions begin on page 40 Sequence No. 05	
	8	Name(s) shown on Form IT-40 Your Social Security Number	
E CONTROL OF THE PARTY OF THE P	For	1. Credit for local taxes paid outside Indiana	4
13		2. County credit for the elderly: attach federal Schedule R	
		3. Other Local Credits: See instructions (enclose additional sheets if necessary)	
	12.	a. Enter credit name code no. 3a .00	
7.0	40	b. Enter credit name code no. 3b .00	
	13.	Important: Lines 1 through 3 cannot be greater than the county tax due on Form IT-40,	
	14.	line 9 (see Combined Limitation instructions)	
	45	4. College credit attach Schedule CC-40	
	15.	5. Credit for taxes paid to other states: enclose other state's return5 .00	
	16.	6. Other Credits: See instructions (enclose additional sheets if necessary)	
	477	a. Enter credit name code no. 6a 00	
	17.	b. Enter credit name code no. 6b .00	
	18.	c. Enter credit name code no. 8d .00	
	40	d. Enter credit name code no. 6d . 00	
	19.	Important: Lines 4 through 6 added together cannot be greater than the state adjusted gross income tax due on Form IT-40, line 8 (see Combined Limitation instructions)	
		7. Add lines 1 through 6. Enter total here and on line 13 of Form IT-40 Total Offset Credits 7	
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	Schedule 6 Schedule 6: Offset Credits Form IT-40, state Form 69899 (R8 / 8-13) Name(s) shown on Form IT-40 Schedule 6: Offset Credits Instructions begin on page 40 Your Social Security Number	
	Round all entries 1. Credit for local taxes paid outside Indiana 2. County credit for the elderly: attach federal Schedule R 3. Other Local Credits: See instructions (enclose additional sheets if necessary) a. Enter credit name b. Enter credit name code no. 3a Important: Lines 1 through 3 cannot be greater than the county tax due on Form IT-40, line 9 (see Combined Limitation instructions) 4. College credit: attach Schedule CC-40	.00
15. 18. 17. 18.		.00
Other Credits: See in: a. Enter credit name	Neighborhood Assistance code no. 828	63 1000.00
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		Schedule 6 Schedule 6: Offset Credits Enclosure Form (T-40, state Form 63888 Instructions begin on page 40 Sequence No. 05	
	8	Name(s) shown on Form IT-40 Your Social Security Number	
E CONTROL OF THE PARTY OF THE P	For	1. Credit for local taxes paid outside Indiana	4
13		2. County credit for the elderly: attach federal Schedule R	
		3. Other Local Credits: See instructions (enclose additional sheets if necessary)	
	12.	a. Enter credit name code no. 3a .00	
700	40	b. Enter credit name code no. 3b .00	
	13.	Important: Lines 1 through 3 cannot be greater than the county tax due on Form IT-40,	
	14.	line 9 (see Combined Limitation instructions)	
	45	4. College credit attach Schedule CC-40	
	15.	5. Credit for taxes paid to other states: enclose other state's return5 .00	
	16.	6. Other Credits: See instructions (enclose additional sheets if necessary)	
	477	a. Enter credit name code no. 6a 00	
	17.	b. Enter credit name code no. 6b .00	
	18.	c. Enter credit name code no. 8d .00	
	40	d. Enter credit name code no. 6d . 00	
	19.	Important: Lines 4 through 6 added together cannot be greater than the state adjusted gross income tax due on Form IT-40, line 8 (see Combined Limitation instructions)	
		7. Add lines 1 through 6. Enter total here and on line 13 of Form IT-40 Total Offset Credits 7	
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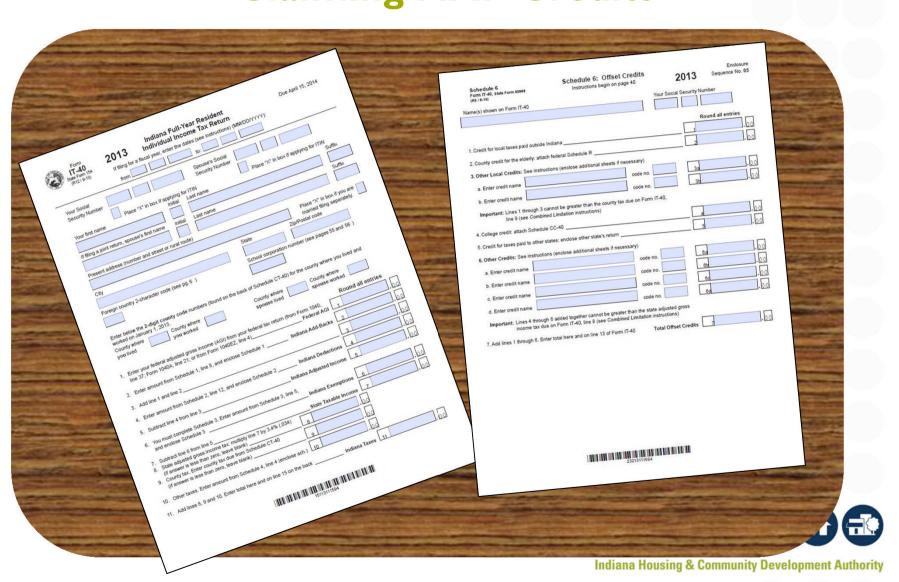
		Schedule 6: Offset Credits Form IT-40, state Form 53999 Instructions begin on a 200 40 2013 Sequence No. 05	
		Form IT-40, state Form 63999 Instructions begin on page 40 2013 Sequence No. 05	
		Name(s) shown on Form IT-40 Your Social Security Number	
200	For	Round all entries	
	4 10	1. Credit for local taxes paid outside Indiana	
(S		2. County credit for the elderly: attach federal Schedule R	
		3. Other Local Credits: See instructions (enclose additional sheets if necessary)	
	12.	a. Enter credit name code no. 3a ,00	
-		b. Enter credit name code no. 3td00	
	13.	Important: Lines 1 through 3 cannot be greater than the county tax due on Form IT-40,	
	14.	line 9 (see Combined Limitation instructions)	.00
	14.	4. College credit: attach Schedule CC-40	
	15.	5. Credit for taxes paid to other states: enclose other state's return	.00
	40	6. Other Credits: See instructions (enclose additional sheets if necessary)	
	16.	a. Enter credit name code no. 6a .00	-00
	17.	b. Enter credit name code no. 6td00	.00
		c. Enter credit name code no. 6a00	
	18.	d. Enter credit name code no. 8d00	.00
	19.		
	Г	Important: Lines 4 through 6 added together cannot be greater than the state adjusted gross income tax due on Form IT-40, line 8 (see Combined Limitation instructions)	
		7. Add lines 1 through 6. Enter total here and on line 13 of Form IT-40 Total Offset Credits 7	
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		Schedule 6 Schedule 6: Offset Credits Enclosure Form (T-40, state Form 63888 Instructions begin on page 40 Sequence No. 05	
	8	Name(s) shown on Form IT-40 Your Social Security Number	
E CONTROL OF THE PARTY OF THE P	For	1. Credit for local taxes paid outside Indiana	4
13		2. County credit for the elderly: attach federal Schedule R	
		3. Other Local Credits: See instructions (enclose additional sheets if necessary)	
	12.	a. Enter credit name code no. 3a .00	
700	40	b. Enter credit name code no. 3b .00	
	13.	Important: Lines 1 through 3 cannot be greater than the county tax due on Form IT-40,	
	14.	line 9 (see Combined Limitation instructions)	
	45	4. College credit attach Schedule CC-40	
	15.	5. Credit for taxes paid to other states: enclose other state's return5 .00	
	16.	6. Other Credits: See instructions (enclose additional sheets if necessary)	
	477	a. Enter credit name code no. 6a 00	
	17.	b. Enter credit name code no. 6b .00	
	18.	c. Enter credit name code no. 8d .00	
	40	d. Enter credit name code no. 6d . 00	
	19.	Important: Lines 4 through 6 added together cannot be greater than the state adjusted gross income tax due on Form IT-40, line 8 (see Combined Limitation instructions)	
		7. Add lines 1 through 6. Enter total here and on line 13 of Form IT-40 Total Offset Credits 7	
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	Claiming NAP Credits	
Form	Indiana Full Vacy Decident	
13. Enter of 14. Add lin 15. Enter of 16. If line 1	4 is equal to or more than line 15, subtract line 15 from line 14 (if smaller, skip to line 23) It from line 16 to be donated to the Indiana Nongame Wildlife Fund It line 17 from line 16 Overpayment If from line 18 to be applied to your 2014 estimated tax account (see instructions on page 10). Our county code county tax to be applied _\$ a	19d .00 20 .00 21 .00
		Community Development Authority

Form	Indiana Full-Year Resident	
47.	edits from Schedule 5, line 9 (enclose schedule) 12 .00 set credits from Schedule 6, line 7 (enclose schedule) 13 .00	
14. Add lines	s 12 and 13 Indiana Credits nount from line 11 Indiana Taxes	14 .00
16. If line 14	is equal to or more than line 15, subtract line 15 from line 14 (if smaller, skip to line 23)	16 .00
Cabada Cada Cada	from line 16 to be donated to the Indiana Nongame Wildlife Fund Overpayment	18 .00
Credit for local taxes paid outside Indiana	from line 18 to be applied to your 2014 estimated tax account (see instructions on page 10). ur county code county tax to be applied_\$ a .00	
Important: Lines 1 through 3 cannot be greater than the county tax due on Form IT-40, line 9 (see Combined Limitation instructions) College credit statch Schedule CC-40	s county code county tax to be applied_\$ b .00 adjusted gross income tax to be applied_\$ c .00	
redit for taxes paid to other states: enclose other state's return	be applied to your estimated tax account (a + b + c; cannot be more than line 18)	194 .00
f. Enter credit name	for underpayment of estimated tax from Schedule IT-2210 or IT-2210A (enclose sch.) _ Line 18 minus lines 19d and 20. Note: If less than zero, see line 23 Your Refund	20 .00
2	peposit (see page 12)	caa vwe
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Form	Indiana Full-Year Resident	
7.0	dits from Schedule 5, line 9 (enclose schedule) 12 .00 et credits from Schedule 6, line 7 (enclose schedule) 13 .00	
14. Add lines		15 .00
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Schoolule St. Offices Creditive Sections	rom line 16 to be donated to the Indiana game Wildlife Fund Overpayment	18 .00
Credit for local taxes paid outside Indiana	rom line 18 to be applied to 2014 estimated tax account (see instructions on page 10). ur county code ounty tax to be applied _\$ a .00	
Important: Lines 1 through 3 cannot be greater than the county tax due on Form (T-40, line 9 (see Combined Limitation instructions)	county code county tax to be applied \$ b .00 djusted income tax to be applied \$ c .00	
Differ Credits: See instructions (sindose additional sheets if necessary) 6. Enter credit name oode no. de		20 .00
Important: Lines 4 through 6 added topinher cannot be groater than the state adjusted gross income tax due on Farm 1745, fine 8 lines Combined Linkston instructions) Add lines 1 through 6. Enter total have and on line 13 of Form 17-40 Total Offset Credits 3		21 .00
<u> </u>	eposit (see page 12)	:da vo
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For corporate donors, or donors who are filing electronically, please contact your tax professional, or the Indiana Department of Revenue at 317-232-2240 for further assistance in claiming your NAP credits.

For specific advice regarding claiming of Indiana Tax Credits, please contact:

Marcia Vare Supervisor for Individual Tax Administration Indiana Department of Revenue 317-615-2538 mvare@dor.in.gov



NC-10/20 forms

According to the 2014-2015 Neighborhood Assistance Program Manual

"Form NC-10 must be completed and retained by the participating organization in a physical or digital format. One (1) form is required per donor, per NAP cycle."

- NC-10 forms are not required to be submitted to the Department of Revenue.
- IHCDA has been informed that the Department of Revenue will not be issuing NC-20 forms.



What is the difference between a Tax Credit, and a Tax Deduction?

A tax deduction reduces a taxpayer's taxable income.

A **tax credit** counts as if it were taxes already paid, and reduces the taxpayer's total tax liability.

Example:

Taxpayer income: \$40,000

Tax rate: 25%

Tax Liability: $(40,000 \times .25) = $10,000$

A \$1,000 tax deduction would reduce the taxpayer's taxable income to \$39,000.

$$40,000 - 1,000 = 39,000$$

 $39,000 \times .25 = $9,750$

• A \$1,000 tax **credit** would reduce the taxpayer's tax liability to \$9,000.

$$40,000 \times .25 = 10,000$$

 $10,000 - 1,000 = $9,000$

Last Minute Sales:

At the end of the year, many taxpayers are estimating their tax liability, and are interested in making NAP contributions.

NAP contributions for 2014 can be made up until 11:59 PM on December 31, 2014.

If a contributor wishes to make a last-minute purchase, and your organization has already submitted your report, contact the NAP Program Coordinator to re-open that report for additional entries.



Re-Allocation of NAP Credits:

When NAP credits are de-allocated from an organization for any reason, those credits are re-allocated to other eligible organizations. In 2013, this process was performed through a similar formula as the initial award. This practice may or may not be continued in the future.

Organizations who have sold all of their credits expressed an interest in reallocated credits have been recorded and will be included in the process should any credits become available.

If credits become available for re-allocation, organizations who have expressed an interest will be notified. Awards will be made at the end of the NAP cycle (typically in June.)

Re-allocated credits are subject to the same regulations as awarded credits.



Question Time



Thank you!



*A recording of this webinar will be available shortly on the IHCDA website at www.IHCDA.in.gov.

